--- 7 Cigarettes - “Tuckett Tobacco” - “Series of 1915” - 1939-40 ---

The first listed example of the wartime seven cigarette pack from “Tuckett Tobacco” comes in October 1939, with the provisional use of the imperforate seven cigarette “Series of 1915” stamp.

★**RC-221** - 7 cigarettes, the imperf “Series of 1915”, coded **1-18-E / AJD** by “Tuckett Tobacco” in October 1939

--- 7 Cigarettes - Tuckett Tobacco - Series “C” - 1940-1942 ---

When the next Budget of June 24th 1940 increased the excise duty on *small cigarettes* to $ 6.00 per thousand, production returned to the eight cigarette pack for sale across Canada at 10¢. With the July 1st 1940 Quebec Budget (which had imposed a flat 10% provincial tobacco tax) the price of eight cigarettes *within the Province* had become an unpopular and hard selling 11¢ per pack, and early in 1941 to alleviate public complaints, seven cigarettes was re-introduced for sale in Quebec at 10¢ per pack. The first listed use of the imperforate the definitive seven cigarette Series “C” stamp by “Tuckett Tobacco” comes from February 1941. The hidden letters, “I-X”, indicate that the die had been approved for BABN in 1939.

--- the cancellation reads horizontally upright - 8 copies to date ---

★**RC-375** - 7 cigarettes, imperf, coded **1-18-E / BLA** by “Tuckett Tobacco” in February 1941

[RC-375]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	BLA	---	---	BLB	CLB	ALC	---	---	ALD	---	CLD
1942	AMA	---	CMA	---	---	---	---	---	---	---	---	---

--- 7 Cigarettes - a “Tuckett Tobacco” provisional for the 1942 Budget ---

When the Budget of June 23rd 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Tuckett Tobacco”, Hamilton, surcharged *on-hand* sheets of **RC-375** with their three line 3 mm. Gothic **2¢ / EXCISE / TAX** as **RC-571**, and thus the product was *excise-tax payable.* I have attributed this surcharge to “Tuckett Tobacco” without any proof. It seems that this was their initial surcharge, since it was already cancelled **1-18-E / CMB** for use under the June 1940 Budget.

★**RC-571** - **2¢ / EXCISE / TAX** on 7 cigarettes, imperf, the initial “Tuckett Tobacco” provisional for June 1942

--- 7 Cigarettes - “Tuckett Tobacco” - tall E’s provisional - June 1942 Budget ---

Obtaining fresh sheets of **RC-375**, “Tuckett Tobacco” surcharged them with the three-line tall E’s **2¢ / EXCISE / TAX** as the company surcharge **RC-595**.

Production under the 1942 Budget was shifted to a 15¢ package of ten cigarettes for Quebec, and the seven cigarette size was then distributed across Canada at 10¢ per pack.

★**RC-595** - **2¢ / EXCISE / TAX** on 7 cigarettes, imperf, the Tuckett Tobacco provisional for June 1942, the normal 3 mm. figure, tall E’s surcharge

The tall E’s surcharge already pre-cancelled for use under the June 1940 Budget (**1-18-E / CMB**) for use under the June 1940 Budget (before red surcharge was applied) is illustrated on the next page.

--- 7 Cigarettes - Tuckett Tobacco's tall E's surcharges for 1942 ---

The uncoded copies were probably *on-hand* and date from July / July of 1942. "Tuckett Tobacco" was purchasing the pre-Budget Series "C" stamps from "Customs and Excise" and applying their own surcharge, at first in red, and finally by mid-December 1942 in black ink. These tall E's surcharges also come with 4 mm. and 5 mm. figures as illustrated below.

★**RC-587b** - **2¢ / EXCISE / TAX** on 7 cigarettes, 4 mm. figure, coded **1-18-E** / **CMB** in June 1942

★**RC-587d** - **2¢ / EXCISE / TAX** on 7 cigarettes, with a 5 mm. figure - uncoded

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Production under the 1942 Budget was shifted to a 15¢ package of ten cigarettes for Quebec, and the seven cigarette size was then distributed across Canada at 10¢ per pack.

There is another 1942 Tuckett 2¢ surcharge, **C-575**, using 2 mm. Gothic letters **2¢ / EXCISE / TAX** which I do not have, and have yet to see a copy - **WANTED!** It is possibly a *type variant*, and should fit in with the initial Tuckett 3 mm. red surcharge, pre-dating the tall E's red surcharge.

I find it intriguing that "Tuckett Tobacco" code cancellations between June 1942 and December 1942 do not seem to exist. The tall E's surcharge on many Tuckett denominations begins code cancellation with **CMD** in December 1942 - at which time the colour of the tall E's *surcharge* also changes from ***red*** to ***black*** ink. If they were using their tall E's surcharges for six months they should be more common. Was Tuckett Tobacco out of production for these six months? or did they simply cease code cancelling their production for six months and use the standard BABN provided stamps? Why does the tall E's as found on pouch tobacco also show a similar hiatus with code dated tall E's re-starting in December 1942?

--- 7 Cigarettes - the BABN general distribution surcharge for the 1942 Budget ---

For general distribution, when the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes or fraction thereof, BABN surcharged the imperforate seven cigarettes with their 6 and 3 mm. Gothic **2c. / EXCISE / TAX** as **RC-626**.

★**RC-626** - **2c. / EXCISE / TAX** on 7 cigarettes, imperf, coded **1-18-E / CMD** in December 1942

[★RC-626]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**

Production under the 1942 Budget was shifted to a 15¢ package of ten cigarettes for Quebec, and the seven cigarette size was then distributed across Canada at 10¢ per pack.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 7 cigarettes \ 1-18E],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 16th 2013, JBH